

2021

CERTIFICATE

To the Clerk of Rice County, State of Kansas

We, the undersigned, officers of

City of Little River

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Statement of Lease-Purchases	6				
Computation to Determine State Library Grant	7				
Fund	K.S.A.				
General	12-101a	8	383,183	91,218	45.443
Debt Service	10-113	9	2,929	2,027	1.010
Library	12-1220	9	11,606	9,849	4.907
Employee Benefit		10	21,000	17,950	8.943
Special Highway		11	20,400		
Gas Utility		11	293,432		
Water Utility		12	235,946		
Sewer Utility		12	135,734		
Solid Waste Utility		13	40,971		
Special Parks and Recreation		13	3,124		
Non-Budgeted Funds-A		14			
Totals	xxxxxx		1,148,325	121,044	60.303
					County Clerk's Use Only
Budget Summary		15			
Neighborhood Revitalization Rebate		16			
					Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)

121,044

Does the City Need to Hold and Election?

NO

Assisted by:

Adams, Brown, Beran & Ball, Chtd.

Address:

PO Drawer J

Great Bend, KS 67530

Email:

dhollingshead@abbb.com

Attest: Dec. 10 2020

Auselia Garcia
County Clerk

[Signature]
[Signature]
[Signature]
[Signature]
Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

AFFIDAVIT OF PUBLICATION

State of Kansas } ss
County of Rice }

Denice Dater being duly sworn says on oath that he/she is the publisher of

The Monitor-Journal a weekly newspaper published in the City of Little River, Rice County, Kansas, which newspaper has been admitted to the mails as second class matter at the Post Office in the City of Little River, that said newspaper has been published continuously and uninterruptedly for a period of more than one year prior to the first publication of the notice hereto attached, and that said newspaper is of general circulation in the City of Little River and the County of Rice; that the notice of which a true copy is hereto attached

was published in July 29, 2020 consecutive issues of said newspaper, the first publication being in the issue of

and the last publication being in the issue of July 29, 2020


Denice Dater
Publication Fee \$ 45.00

Subscribed and sworn to before me this

30th day of July, 2020

Shannon Johnson
Notary Public

My commission expires 06-06-22, 2022

 **SHANNON JOHNSON**
Notary Public - State of Kansas
My Appt. Expires 06-06-22

NOTICE OF BUDGET HEARING

The governing body of City of Little River will meet on August 10, 2020 at 7:00 PM at Little River City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Little River City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		Estimate Tax Rate *
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	
General	250,366	45.674	375,725	44.871	383,183	91,218	45.331
Debt Service	2,428	0.021	2,929	1.044	2,929	3,027	1.007
Library	11,948	5.138	11,400	4.850	11,606	9,849	4.894
Employee Benefit	18,046	7.537	19,500	8.401	21,000	17,950	8.920
Special Highway	25,228		5,000		20,400		
Gas Utility	238,383		241,000		291,432		
Water Utility	148,599		166,294		235,948		
Sewer Utility	80,376		108,260		135,794		
Solid Waste Utility	57,804		38,650		40,071		
Special Parks and Recreation	833		2,050		5,124		
Non-Budgeted Funds A	50,834						
Totals	863,847	59.270	970,808	59.166	1,148,325	121,044	60.152
Less: Transfers	75,000		90,000		90,000		
Net Expenditures	788,847		880,808		1,058,325		
Total Tax Levied	115,264		118,881		2,012,262		
Assessed Valuation	1,944,763		2,009,363				
Outstanding Indebtedness, January 1,							
G.O. Bonds	35,085		35,100		34,075		
Revenue Bonds	0		0		0		
Other	464,193		432,681		400,094		
Lease Purchase Principal	0		17,799		9,075		
Total	500,278		485,580		243,244		

*Tax rates are expressed in mills

Shannon Johnson City Clerk

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 118,881
2. Library levy in 2020 budget	- \$ 9,744
Other tax entity levy in 2020 budget	- \$ 0
3. Net tax levy	\$ 109,137

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+	328	
5. Increase in personal property for 2020 :			
5a. Personal property 2020	+	34,997	
5b. Personal property 2019	-	37,267	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of annexed territory for 2020 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2020 :	+	1,410	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		1,738	
11. Total estimated valuation July 1, 2020		2,012,282	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0009	
13. Percentage adjustment increase (12 times 3)	+ \$	94	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	1,964	
16. Total Percentage Adjustments	\$	2,058	

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+	2,027	
Property tax revenues for debt service in 2020 budget:	-	2,096	
Increased property tax revenues spent on debt service		0	
18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+		

Property tax revenues spent for public building commission and lease payments in the 2020 budget:	-	_____	
Increase property tax revenues spent on public building commission and lease payments		_____	0
19. Property tax revenues spent on special assessments in the 2021 budget:	+	_____	
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:	+	_____	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:	+	_____	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:	+	_____	
23. Law enforcement expenses - 2021 budget:	+	_____	
Law enforcement expenses - 2020 budget:	-	_____	
CPI adjustment	1.80%	_____	0
Increased law enforcement expenses in 2021 budget:		_____	0
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2021 budget:	+	_____	
Fire protection expenses - 2020 budget:	-	_____	
CPI adjustment	1.80%	_____	0
Increased fire protection expense in 2021 budget:		_____	0
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2021 budget:	+	_____	
Emergency medical expenses - 2020 budget:	-	_____	
CPI adjustment	1.80%	_____	0
Increased emergency medical expenses in 2021 budget:		_____	0
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments		_____	0
Levies on Behalf of Another Political or Governmental Subdivision			
27. Library Levy - 2021 budget:	+	_____	9,849
Other tax entity levy - 2021 budget:	+	_____	
Other tax entity levy - 2021 budget:	+	_____	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____	9,849
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____	
30. Total Computed Tax Levy		_____	121,044

If the Total Computed Tax Levy is sufficient for the city, then no additional computations are required. The city will use the Total Computed Tax Levy as the budget year tax limit.

If the Total Computed Tax Levy is not sufficient for the city, then complete the computations on Excel tab 'Comp2' to determine if the city is exempt from the election requirement.

City of Little River

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	90,161	21,377	280	22	1,188	0
Debt Service	2,096	497	7	1	28	0
Library	9,744	2,310	30	2	128	0
Employee Benefit	16,880	4,002	52	4	222	0
TOTAL	118,881	28,186	369	29	1,566	0

County Treas Motor Vehicle Estimate	28,186					
County Treas Recreational Vehicle Estimate		369				
County Treas 16/20M Vehicle Estimate			29			
County Treas Commercial Vehicle Tax Estimate				1,566		
County Treas Watercraft Tax Estimate						0

Motor Vehicle Factor	0.23709					
Recreational Vehicle Factor		0.00310				
16/20M Vehicle Factor			0.00024			
Commercial Vehicle Factor				0.01317		
Watercraft Factor						0.00000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2020	Payments Due 2020	Payments Due 2021
Skid Steer	1/22/2017	48	4.00	37,784	9,075	9,446	0
Totals					9,075	9,446	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2021

Library found in: City of Little River
Rice County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2020</u>	<u>2021</u>
Ad Valorem Tax	\$9,744	\$9,849
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$2,413	\$2,310
Recreational Vehicle Tax	\$30	\$30
16/20M Vehicle Tax	\$2	\$2
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$12,189	\$12,191
Difference in Total Taxes:	\$2	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,009,363	\$2,012,282
Did Assessed Valuation Decrease?	No	
Levy Rate	4.85	4.894
Difference in Levy Rate:	0.044	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Little River

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	266,534	293,302	146,959
Receipts:			
Ad Valorem Tax	85,847	90,161	xxxxxxxxxxxxxxxx
Delinquent Tax	1,175	0	0
Motor Vehicle Tax	19,600	21,452	21,377
Recreational Vehicle Tax	227	269	280
16/20M Vehicle Tax	10	22	22
Commercial Vehicle Tax	0	310	1,188
Watercraft Tax	0	161	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Fines	2,888	2,000	2,000
Compensating Use Tax	22,449	17,000	20,000
Local Sales Tax	71,140	65,000	68,000
Franchise Tax	13,548	12,500	13,000
Liquor Tax	1,266	1,367	1,246
Licenses	464	500	500
Utility Penalties Collected	4,727	4,500	4,500
Dividends	4,338	0	0
Sale of Assets	7,700	0	0
USD 444 SRO Payment	9,000	4,500	4,500
Transfers from Sewer Utility Fund	10,000	5,000	5,000
Transfers from Gas Fund	0	5,000	5,000
Transfers from Solid Waste Fund	0	0	0
Interest on Idle Funds	6,018	1,500	1,500
Neighborhood Revitalization Rebate	-6,088	-6,860	-6,327
Miscellaneous	22,825	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	277,134	229,382	146,786
Resources Available:	543,668	522,684	293,745
Expenditures:			
General Government	166,556	182,500	185,500
Public Safety	17,631	43,000	47,000
Street Lights	9,799	15,000	15,000
Streets and Sidewalks	46,589	40,000	40,000
Parks and Recreation	0	4,500	4,500
Library	0	225	225
Sub-Total detail page	240,575	285,225	292,225
Historical Library	0	2,500	1,500
Demolition	0	5,000	10,000
Capital Outlay	0	60,000	56,458
Transfer to Sewer Reserve Fund	5,000	10,000	10,000
Transfer to Special Highway Reserve Fund	0	10,000	10,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	4,791	3,000	3,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	250,366	375,725	383,183
Unencumbered Cash Balance Dec 31	293,302	146,959	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	380,699	382,609	383,183
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			383,183
Tax Required			89,438
Delinquent Comp Rate: 2.0%			1,780
Amount of 2020 Ad Valorem Tax			91,218

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River

2021

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
General Government			
Salaries	88,543	93,000	93,000
Contractual	30,121	37,500	37,500
Commodities	47,892	30,000	30,000
Capital Outlay	0	22,000	25,000
Total	166,556	182,500	185,500
Public Safety			
Fire Department	9,982	6,000	10,000
Police Department	4,129	7,000	7,000
Capital Outlay	3,520	30,000	30,000
Total	17,631	43,000	47,000
Street Lights			
Commodities	9,799	15,000	15,000
Total	9,799	15,000	15,000
Streets and Sidewalks			
Commodities	46,589	40,000	40,000
Total	46,589	40,000	40,000
Parks and Recreation			
Commodities	0	4,500	4,500
Total	0	4,500	4,500
Library			
Commodities	0	225	225
Total	0	225	225
Total	0	0	0
Total	0	0	0
Page Total	240,575	285,225	292,225

(Note: Should agree with general sub-totals.)

City of Little River

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,065	1,042	530
Receipts:			
Ad Valorem Tax	1,732	2,096	XXXXXXXXXXXXXX
Delinquent Tax	23	0	0
Motor Vehicle Tax	706	433	497
Recreational Vehicle Tax	8	5	7
16/20M Vehicle Tax	0	0	1
Commercial Vehicle Tax	0	6	28
Watercraft Tax	0	3	0
Interest on Idle Funds	59	20	20
Neighborhood Revitalization Rebate	-123	-146	-141
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,405	2,417	412
Resources Available:	3,470	3,459	942
Expenditures:			
Principal Payment	1,025	1,066	1,105
Interest Payment	1,403	1,363	1,320
Cash Basis Reserve (2021 column)	0	500	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,428	2,929	2,929
Unencumbered Cash Balance Dec 31	1,042	530	XXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	2,929	2,929	2,929
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,929
Tax Required			1,987
Delinquent Comp Rate: 2.0%			40
Amount of 2020 Ad Valorem Tax			2,027

Adopted Budget Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	131	0	162
Receipts:			
Ad Valorem Tax	9,657	9,744	XXXXXXXXXXXXXX
Delinquent Tax	125	0	0
Motor Vehicle Tax	2,095	2,413	2,310
Recreational Vehicle Tax	24	30	30
16/20M Vehicle Tax	1	2	2
Commercial Vehicle Tax	0	35	128
Watercraft Tax	0	18	0
Interest on Idle Funds		0	0
Neighborhood Revitalization Rebate	(685)	-680	-683
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,217	11,562	1,787
Resources Available:	11,348	11,562	1,949
Expenditures:			
Appropriation	11,348	11,400	11,606
Miscellaneous		0	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	11,348	11,400	11,606
Unencumbered Cash Balance Dec 31	0	162	XXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	11,400	11,600	11,606
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			11,606
Tax Required			9,657
Delinquent Comp Rate: 2.0%			192
Amount of 2020 Ad Valorem Tax			9,849

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefit	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,065	497	365
Receipts:			
Ad Valorem Tax	14,166	16,880	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	183	0	0
Motor Vehicle Tax	3,096	3,540	4,002
Recreational Vehicle Tax	36	44	52
16/20M Vehicle Tax	2	3	4
Commercial Vehicle Tax	0	51	222
Watercraft Tax	0	27	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-1,005	-1,177	-1,245
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,478	19,368	3,035
Resources Available:	18,543	19,865	3,400
Expenditures:			
FICA and Medicare	5,296	5,500	5,500
KPERS	5,421	5,500	6,000
Insurance	7,329	8,500	9,500
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	18,046	19,500	21,000
Unencumbered Cash Balance Dec 31	497	365	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	19,000	19,500	21,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			21,000
Tax Required			17,600
Delinquent Comp Rate:	2.0%		350
Amount of 2020 Ad Valorem Tax			17,950

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	10,864	0	8,490
Receipts:			
State of Kansas Gas Tax	14,364	13,490	11,910
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	14,364	13,490	11,910
Resources Available:	25,228	13,490	20,400
Expenditures:			
Contractual	25,228	5,000	20,400
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	25,228	5,000	20,400
Unencumbered Cash Balance Dec 31	0	8,490	0
2019/2020/2021 Budget Authority Amount	25,416	21,084	20,400

Adopted Budget

Gas Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	154,337	137,832	86,632
Receipts:			
Charges to Customers	202,279	183,000	200,000
Connection Fees	1,450	1,500	1,500
Sales Tax	4,177	3,800	3,800
Interest on Idle Funds	0	0	0
Miscellaneous	13,972	1,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	221,878	189,800	206,800
Resources Available:	376,215	327,632	293,432
Expenditures:			
Personal Services	45,205	49,000	49,000
Contractual	63,988	52,000	69,000
Commodities	94,944	85,000	85,000
Capital Outlay	0	20,000	55,432
Sales Tax	4,181	5,000	5,000
Transfer to General Fund	0	5,000	5,000
Transfer to Equipment Reserve	30,000	25,000	0
Transfer to Special Highway Reserve	0	0	25,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	65	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	238,383	241,000	293,432
Unencumbered Cash Balance Dec 31	137,832	86,632	0
2019/2020/2021 Budget Authority Amount	301,144	307,937	293,432

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	140,402	127,320	97,986
Receipts:			
Charges to Customers	132,049	133,000	134,000
Connect Fees	1,500	1,500	1,500
Water Protection Fee	557	760	760
Sales Tax	661	700	700
Interest on Idle Funds	0	0	0
Miscellaneous	750	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	135,517	136,960	137,960
Resources Available:	275,919	264,280	235,946
Expenditures:			
Personal Services	46,826	51,000	51,000
Contractual	22,781	28,000	30,000
Commodities	13,982	17,500	17,500
Capital Outlay	0	5,000	72,570
Principal Payment	22,530	23,365	24,230
Interest Payment	11,438	10,683	9,900
Service Fees	1,206	1,126	1,126
Sales Tax	693	620	620
Transfer to Equipment Reserve Fund	25,000	20,000	0
Transfer to General Fund	0	5,000	5,000
Transfer to Special Highway Reserve	0	0	20,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	4,143	4,000	4,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	148,599	166,294	235,946
Unencumbered Cash Balance Dec 31	127,320	97,986	0
2019/2020/2021 Budget Authority Amount	246,858	251,028	235,946

Adopted Budget

Sewer Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	68,511	72,494	49,734
Receipts:			
Charges for Services	84,361	84,500	85,000
Transfer from Water Fund	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	84,361	85,500	86,000
Resources Available:	152,872	157,994	135,734
Expenditures:			
Personal Services	33,834	37,000	37,000
Contractual	21,592	40,000	40,000
Commodities	2,693	4,000	4,000
Capital Outlay	0	5,000	32,474
Principal Payment	10,057	10,336	10,622
Interest Payment	2,002	1,749	1,489
Service Fees	200	175	149
Transfer to General Fund	10,000	5,000	5,000
Transfer to Sewer Reserve Fund	0	5,000	5,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	80,378	108,260	135,734
Unencumbered Cash Balance Dec 31	72,494	49,734	0
2019/2020/2021 Budget Authority Amount	122,584	133,252	135,734

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Little River

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste Utility	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	14,678	11,121	6,471
Receipts:			
Charges for Services	33,391	34,000	34,500
Interest on Idle Funds	0	0	0
Miscellaneous	856	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	34,247	34,000	34,500
Resources Available:	48,925	45,121	40,971
Expenditures:			
Contractual Services	32,603	33,000	34,500
Commodities	201	150	150
Capital Outlay	0	500	1,321
Transfer to Equipment Reserve	5,000	5,000	0
Transfer to Special Highway Reserve	0	0	5,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	37,804	38,650	40,971
Unencumbered Cash Balance Dec 31	11,121	6,471	0
2019/2020/2021 Budget Authority Amount	42,838	42,028	40,971

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Parks and Recreation	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	2,128	2,561	1,878
Receipts:			
Liquor	1,266	1,367	1,246
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,266	1,367	1,246
Resources Available:	3,394	3,928	3,124
Expenditures:			
Contractual	210	50	50
Commodities	623	1,500	1,500
Capital Outlay	0	500	1,574
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	833	2,050	3,124
Unencumbered Cash Balance Dec 31	2,561	1,878	0
2019/2020/2021 Budget Authority Amount	3,087	2,944	3,124

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF BUDGET HEARING

The governing body of
City of Little River

will meet on August 10, 2020 at 7:00 PM at Little River City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Little River City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	250,366	45.674	375,725	44.871	383,183	91,218	45.331
Debt Service	2,428	0.921	2,929	1.044	2,929	2,027	1.007
Library	11,348	5.138	11,400	4.850	11,606	9,849	4.894
Employee Benefit	18,046	7.537	19,500	8.401	21,000	17,950	8.920
Special Highway	25,228		5,000		20,400		
Gas Utility	238,383		241,000		293,432		
Water Utility	148,599		166,294		235,946		
Sewer Utility	80,378		108,260		135,734		
Solid Waste Utility	37,804		38,650		40,971		
Special Parks and Recreation	833		2,050		3,124		
Non-Budgeted Funds-A	50,434						
Totals	863,847	59.270	970,808	59.166	1,148,325	121,044	60.152
Less: Transfers	75,000		90,000		90,000		
Net Expenditure	788,847		880,808		1,058,325		
Total Tax Levied	115,264		118,881		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,944,763		2,009,363		2,012,282		
Outstanding Indebtedness, January 1,	<u>2018</u>		<u>2019</u>		<u>2020</u>		
G.O. Bonds	36,085		35,100		34,075		
Revenue Bonds	0		0		0		
Other	464,193		432,681		400,094		
Lease Purchase Principal	0		17,799		9,075		
Total	500,278		485,580		443,244		

*Tax rates are expressed in mills

Suzanne Peters

City Official Title: City Clerk

City of Little River

2021

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	84,765	42.124	6,327
Debt Service	1,883	0.936	141
Library	9,153	4.549	683
Employee Benefit	16,680	8.289	1,245
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	112,481	55.897	8,396

2020 July 1 Valuation: 2,012,282

Valuation Factor: 2,012.282

Neighborhood Revitalization Subj to Rebate: 150,192

Neighborhood Revitalization factor: 150.192

**This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing